



STATE BOARD OF EQUALIZATION  
PROPERTY TAXES DEPARTMENT  
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
TELEPHONE (916) 445-4982  
FAX (916) 323-8765  
www.boe.ca.gov

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TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2001/005

PROPOSED PROPERTY TAX RULE  
TAXABLE POSSESSORY INTERESTS IN SECTION 11 PROPERTIES

Board staff are in the process of drafting a Property Tax Rule which clarifies the assessment of possessory interests in government-owned property taxable pursuant to section 11 of article XIII of the California Constitution. The new rule is tentatively titled *Taxable Possessory Interests in Section 11 Properties*. In order to make this rule-writing process comprehensive, we are seeking a statement of issues or proposed language for the new rule. Suggestions are due to staff by February 16, 2001.

It is anticipated that the rule-writing process will proceed as follows:

- Interested parties are given an opportunity to submit suggestions for the proposed new rule.
- Staff will prepare and distribute a draft of the proposed new rule in mid-March 2001.
- Interested parties will have an opportunity to provide staff with proposed alternative text to the draft rule. Material will be due to staff in mid-April 2001.
- Staff will meet with interested parties on June 1, 2001 to discuss proposed changes to the draft rule. The purpose of the meeting is to reach as much agreement as possible among interested parties regarding the rule language.
- Any unresolved issues will be heard by the Property Tax Committee on August 1, 2001.

Any suggestions regarding the proposed rule must be received by February 16, 2001 in order to be considered for inclusion in the initial draft. Please submit suggestions to Benjamin Tang in the Policy, Planning, and Standards Division (e-mail: [benjamin.tang@boe.ca.gov](mailto:benjamin.tang@boe.ca.gov) or fax (916) 323-8765). If you have any questions, please contact Mr. Tang at (916) 324-2720.

Sincerely,  
/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:bt